

**Illinois Department of Revenue
Regulations**

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| Title 86 Part 105 Section 105.220 Ways to Participate in Electronic Filing |
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TITLE 86: REVENUE

**PART 105
ELECTRONIC FILING OF ILLINOIS INDIVIDUAL INCOME TAX RETURNS**

Section 105.220 Ways to Participate in Electronic Filing

Electronic filers can choose to perform all the functions associated with electronic filing and be electronic return originators, transmitters, and software developers or they can choose to use the services of another accepted electronic filer (third party) to participate in the electronic filing program. For example:

- a) An electronic return originator can prepare the tax return (preparer), or take prepared tax returns for the purpose of having electronic returns produced (electronic return collector).
- b) An electronic return originator can develop software to format return information to conform with the Department specifications (software developer), purchase a software product to perform this function, or use a service bureau to perform this function.
- c) An electronic return originator can write the software to transmit the formatted returns (software developer), purchase a software product to transmit (transmitter), or use a third-party transmission service that transmits.

AGENCY NOTE: An electronic return originator who transmits through a third party is not categorized as a transmitter.

(Source: Amended at 24 Ill. Reg. 6582, effective April 10, 2000)